

**CITY OF BATON ROUGE
PARISH OF EAST BATON ROUGE**

EXEMPTION CERTIFICATE

**Covering purchases of tangible personal property for lease or rental in
accordance with Act 1266 of the 1999 Louisiana Regular Legislative Session**

This certifies that the tangible personal property purchased from _____

(seller/vendor) is to be offered for lease or rental in an arm's length transaction. This also certifies that the gross proceeds received from the lease or rental of the property will be subject to all applicable sales tax which must be remitted. It is understood that any use of the property for purposes other than lease or rental in an arm's length transaction will subject the property to a sales/use tax liability on its cost or fair-market value at the time of such other use.

Type of property purchased for lease or rental _____

Purchaser

Signature of Authorized Agent

Address

Title

City/State/Zip Code

East Baton Rouge Parish Sales Tax
Account Number

Date

For the purpose of this exemption, the sale at retail shall not include one-fourth of the sales price for the period beginning July 1, 1999 and ending on June 30, 2000, one-half of the sales price for the period beginning July 1, 2000 and ending June 30, 2001, three-fourths of the sales price for the period beginning July 1, 2001 and ending on June 30, 2002, and beginning July 1, 2002, purchases of tangible personal property for lease or rental purposes will be totally excluded from sales and use tax.